

**IN THE UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MISSOURI**

IN RE)
)
PETER ALBERT PRESCOTTE,) Chapter 13
) Case No. 07-50082-JWV-13
Debtor(s).)

MOTION TO DISMISS

COMES NOW the Missouri Department of Revenue, a Creditor herein, and in support of its Motion to Dismiss states to the Court as follows:

1. Debtor has failed or refused to file the following tax return with the State of Missouri: 2006 individual income tax return. Any tax due for this tax period is entitled to priority pursuant to 11 U.S.C. § 507(a)(8).
2. This tax return will provide the Missouri Department of Revenue with information necessary for the completion and filing of claims in this bankruptcy proceeding.
3. Debtor's failure to file the aforementioned tax return constitutes an unreasonable delay which is prejudicial to the Missouri Department of Revenue and is grounds for dismissal under 11 U.S.C. § 1307(c)(1).
4. Further, the court pursuant to 11 U.S. C. § 105(a) is given power to issue any order necessary or appropriate to enforce or implement the provisions of Title 11 of the United States Code.
5. The continuation of the bankruptcy estate without the filing of the tax return is not in the best interest of the creditors of this estate; is in violation of the laws of the State of Missouri; and would inequitably treat the State of Missouri by preventing

it from receiving the payments to which it is entitled under the Bankruptcy Code.

6. Upon the filing of the above-mentioned tax return or notarized affidavit stating sufficient cause for the non-filing of said return, the Missouri Department of Revenue will withdraw this motion.

WHEREFORE, the Missouri Department of Revenue prays for an order dismissing Debtor's Chapter 13 proceeding, and for such other relief as the Court deems just and proper.

Jeremiah W. (Jay) Nixon, Attorney General
State of Missouri

By: /s/ Susan L. Lissant

Susan L. Lissant, Mo. Bar #56970
Special Assistant Attorney General
Missouri Department of Revenue
General Counsel's Office
301 W. High Street, Room 670
PO Box 475
Jefferson City, MO 65105-0475
(573) 751-5531 FAX (573) 751-7232
E-Mail: bankruptcy@dor.mo.gov
Attorney for Department of Revenue

NOTICE OF MOTION

Any response to the motion must be filed within twenty (20) days of the date of this notice with the Clerk of the United States Bankruptcy Court. Documents can be filed electronically at <http://ecf.mowb.uscourts.gov>. For information about electronic filing go to www.mow.uscourts.gov or call the Court's HELP line at 1-800-466-9302. A copy of such response will be served electronically by the Court on the Chapter 13 trustee and all other parties to the case who have registered for electronic filing. If debtor's counsel is not registered for electronic filing, you must serve the response by mail. If a response is timely filed, a hearing will be held on a date and time determined by the Court. Notice of such hearing will be provided to all parties in interest. **If no response is filed within twenty (20) days, this proceeding will be dismissed by separate order of this Court.**